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CITIZENS SUMMARY

Findings in the audit of the Office of Administration, Statewide Accounting System Internal Controls

Contingency Planning	The Office of Administration (OA) faces an increased risk the Statewide Advantage for Missouri (SAM II) system will be unavailable in the event of a disaster or other disruptive event. OA management has not maintained documentation of a comprehensive impact assessment of key threats and risks to the SAM II system and the disaster recovery plan is outdated and incomplete. OA management has not corrected recurring problems related to restoring and testing certain data sets and did not maintain documentation of the 2012 Financial system disaster recovery test.
User Account Controls	As noted in our prior audit report, the SAM II system is at risk of unauthorized access by former employees. Audit staff found 26 former employees still had access to the system 30 days or more after terminating employment from the state agency that granted the user access. OA management has also not fully corrected a weakness in the Financial system security settings that allows users to create a transaction and approve it without another party's review or approval. Numerous user accounts have been used to apply transaction approvals on the same days the assigned users were on 8 or more hours of paid leave, indicating the employees either worked while on leave status or shared their user account and password with other employees.
Policies and Procedures	The OA lacks fully developed policies for test plans, reversal of changes, segregation of programmer access to the SAM II system software libraries, and protection of software libraries from unauthorized changes. OA management does not require supervisory reviews of system logged user account actions performed by security administrators.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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